

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

| | | |
|---------------------------|---|-----------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | Case No. 3:25-cv-1233 |
| Petitioner, |) | |
| |) | |
| v. |) | |
| |) | |
| JUSTIN T. EDERLE, |) | |
| |) | |
| Respondent. |) | |

DECLARATION OF EMILY K. MCCLURE REGARDING SERVICE

I, Emily K. McClure, declare, pursuant to 28 U.S.C. § 1746, as follows:

1. I am employed as a Trial Attorney with the United States Department of Justice, Tax Division, in Washington, D.C.
2. As part of my duties as a trial attorney with the Tax Division, I have been assigned to represent the Petitioner, the United States of America, in the above-captioned matter.
3. I have personal knowledge of the facts set forth in this declaration, and if called upon to testify to said facts, could do so competently.
4. Upon information and belief, Justin Ederle resides at 75 Fairways Village Drive, #12, Dorado, Puerto Rico, 00646.
5. On July 1, 2025, the Court entered an Order enforcing the IRS administrative summons and directing service by effectuated on Mr. Ederle by alternative means. ECF No. 8.
6. To effectuate service on Mr. Ederle, on July 2, 2025, I caused copies of the IRS administrative summons (ECF No. 1-2) and the Court's order enforcing the summons (ECF No. 8) to be mailed to Mr. Ederle via USPS First Class Mail.
7. Also to effectuate service on Mr. Ederle, I contacted Revenue Agent Javier Cortes Alvarez to assist the Department of Justice.

8. Attached hereto as Exhibit A is a declaration from Agent Cortes Alvarez regarding his actions to effectuate service on Mr. Ederle.
9. As of July 3, 2025, the United States has completed service of the Court's Order (ECF No. 8) and the IRS administrative summons (ECF No. 1-2) in accordance with the Court's Order.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on July 7, 2025, in Washington, DC.

/s/ Emily K. McClure

Emily K. McClure

Trial Attorney

United States Department of Justice, Tax Division